BIRCH, STEWART, KOLASCH & BIRCH, LLP P.O. Box 747 Falls Church, Virginia 22040-0747 Telephone: (703) 205-8000 Facsimile: (703) 205-8050

PLEASE NOTE: YOU MUST COMPLETE THE FOLLOWING

Insert Title:

COMBINED DECLARATION AND POWER OF ATTORNEY FOR PATENT AND DESIGN APPLICATIONS

METHOD AND APPARATUS FOR PROCESSING AUDIO SIGNALS

As a below named inventor, I hereby declare that my residence, post office address and citizenship are as stated next to my name; that I verily believe that I am the original, first and sole inventor (if only one inventor is named below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Fill in Appropriate	the specification of which is attached hereto. If not attached hereto,					
Information - For Use Without	the specification was filed onas United States Application Number;					
Specification	and amended on (if applicable)					
Attached:		s filed on		as PCT		
Allactied:	International Appli	s filed on cation Number	./	; and was		
	amended on			(if applicable)		
	I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federa Regulations, 56. I do not know and do not believe the same was ever known or used in the United States of America before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention thereof or more than one year prior to this application, that the same was not in public use or on sale in the United States of America more than one year prior to this application, that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representative or assigns more than twelve months (six months for designs) prior to this application, and that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to this application by me or my legal representatives or assigns, except as follows. I hereby claim foreign priority benefits under Title 35, United States Code, 19(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:					
	Prior Foreign Application(s)			Priority Claimed		
Insert Priority	93100604	TAIWAN, R.O.C.	JANUARY 9, 2004	Ď □		
Information: (if appropriate)	(Number)	(Country)	(Month/Day/Year Filed)	Yes No		
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				<u> </u>		
	(Number)	(Country)	(Month/Day/Year Filed)	Yes No		
	(Number)	(Country)	(Month/Day/Year Filed)	Yes No		
		•				
	(Number)	(Country)	(Month/Day/Year Filed)	Yes No		
Insert Provisional	•	under Title 35, United States Code,	19(e) of any United States provision	al applications(s) listed below.		
Application(s): (if any)	(Application Number)		(Filing Date)			
	(Application Number)		(Filing Date)			
	All Foreign Applications, if any, for any Patent or Inventor's Certificate Filed More than 12 Months (6 Months for Designs) Prior to the Filing Date of This Application:					
	Country .	Application Number	Date of Filing (Mo	nth/Day/Year)		
Insert Requested Information: (if appropriate)						
	I hereby claim the benefit under Title 35, United States Code, 20 of any United States and/or PCT application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States and/or PCT application in the manner provided by the first paragraph of Title 35, United States Code, 12, I acknowledge the duty to disclose information which is material to the patentability as defined in Title 37, Code of Federal Regulations, .56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.					
Insert Prior U.S.	·					
Application(s): (if any)	(Application Number)	(Filing Date)	(Status - patented,	pending, abandoned)		
Page 1 of 2 (Rev. 12/19/01)	(Application Number)	(Filing Date)	(Status - patented,	pending, abandoned)		

I hereby appoint the practitioners at CUSTOMER NO. 2292 as my attorneys or agents to prosecute this application and/or an international application based on this application and to transact all business in the United States Patent and Trademark Office connected therewith and in connection with the resulting patent based on instructions received from the entity who first sent the application papers to the practitioners, unless the inventor(s) or assignee provides said practitioners with a written notice to the contrary:

Send Correspondence to:

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

ull Name of First or Sole Inventor: nsert Name of	GIVEN NAME/FAMILY NAME	INVENTOR'S SIGNATURE	•	DATE*			
ull Name of First or Sole Inventor: neert Name of Inventor Appendix Bert Date This Document is Signed	GIN-DER WU (FAMILY NAME: WU)	Gin-Der Wu		MARCH 11, 2004			
nsert Residence	Residence (City, State & Country)	CITIZENSHIP					
nsert Citizenship →	SAME AS MAILING ADDRESS	TAIWAN, R.O.C.					
nsert Mailing Address →	MAILING ADDRESS (Complete Street Address						
•	2F, 246, NEIHU ROAD, SEC. 1, TAIPEI 114, TAIWAN, R.O.C.						
uli Name of Second Inventor, if any: see above	GIVEN NAME/FAMILY NAME	INVENTOR'S SIGNATURE		DATE*			
	Residence (City, State & Country)	CITIZENSHI	P				
	MAILING ADDRESS (Complete Street Address including City, State & Country)						
ull Name of Third Inventor, if any: see above	GIVEN NAME/FAMILY NAME	INVENTOR'S SIGNATURE		DATE*			
	Residence (City, State & Country)		CITIZENSHII	P			
	MAILING ADDRESS (Complete Street Address	including City, State & Country)					
ull Name of Fourth Inventor, if any: see above	GIVEN NAME/FAMILY NAME	INVENTOR'S SIGNATURE		DATE*			
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ull Name of Fifth Inventor, if any: see above	GIVEN NAME/FAMILY NAME	INVENTOR'S SIGNATURE		DATE*			
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Il Name of Sixth Inventor, if any: see above	GIVEN NAME/FAMILY NAME	INVENTOR'S SIGNATURE	-	DATE*			
	Residence (City, State & Country)	CITIZENSHIF					
	MAILING ADDRESS (Complete Street Address including City, State & Country) ,						

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^{*}DATE OF SIGNATURE